



Check Your Work – The Quality Review

- Ensure that each return you file is accurate prior to obtaining the taxpayer's signature.
 - Each site should have their own review process which may include the following:
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The Volunteer Preparer

1. **Advise** the taxpayer of the importance of this final step and their role in the process.
2. **Compile** the taxpayer supporting documents and their intake and interview sheet (including notes taken during the intake and interview process).
3. **Introduce** the taxpayer to your site's quality reviewer and provide him/her the items in Number 2 above.

(NOTE: You may put the document in the taxpayer's record keeping envelope, Publication 730.)

The Quality Reviewer

1. **Introduce** yourself to the taxpayer.
2. **Remind** them of the importance of this process and what to expect.
3. **Answer** any questions the taxpayer may have and make sure all your questions are answered.
4. **Review** the taxpayer's document and tax return (**with the taxpayer while completing one of the following forms**):
 - Form 13614-C
 - Form 8158, Quality Review Sheet or
 - An IRS approved partner developed quality review sheet
5. **Conduct** the review by reviewing (at a minimum):
 - Identification documents
 - Social Security Number/Individual Tax Identification Number
 - Banking information for direct deposits or debits
 - Forms W-2
 - Forms 1099 income statements (types of income include miscellaneous, interest, dividend, retirement, real estate transactions, state refunds, etc.)
 - Any earned income not reported on W-2
 - Form 1098 Mortgage Interest/Taxes Paid
 - Childcare statement from the provider which includes the provider's EIN or SSN
 - Charitable Contribution statements
 - Student loan interest statements
 - Education/tuition payments

If there are errors:

- Make the correction(s) on Form 13614-C or IRS approved partner form
- Correct the return and (if applicable) review again with the taxpayer.
- Obtain the appropriate taxpayer's signature(s) and e-file the return. (See closeout below.)

If there are no errors:

- Obtain the appropriate taxpayer's signature(s) and e-file the return. (See closeout below.)

The Closeout:

- Place the copy of the taxpayer's return and supporting documents (including Form 8879, IRS e-file Signature Authorization, if applicable) in Publication 730 (Record Keeping Envelope), if available.
- Advise the taxpayer to bring his/her tax return back next year.